

Judge: Thomas T. Glover  
Chapter: 13  
Hearing Date: June 23, 2010  
Hearing Time: 9:30 a.m.  
Hearing Location:  
Marysville Municipal Court  
1015 State Ave. Courtroom 1  
Marysville, WA 98270  
Response Date: June 16, 2010

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF WASHINGTON AT SEATTLE

In re:

CHARLIE J BERLIN,

Debtor(s).

IN CHAPTER 13 PROCEEDING  
NO. 09-20305-TTG

OBJECTION TO EXEMPTIONS

K. Michael Fitzgerald, Chapter 13 Trustee, by and through the undersigned, hereby objects to the exemptions filed by the above-named debtor, on the following grounds:

The debtor filed an Amended Schedule C on May 18, 2010. The debtor claimed a \$11,200.00 exemption under 11 U.S.C. § 522(d)(5) for his 2009 – 2012 tax refunds. That exemption should be disallowed. The debtor's confirmed Chapter 13 plan commits all tax refunds to the plan. The debtor is bound by this plan provision. 11 U.S.C. § 1327(a). Thus, the debtor must tender his tax refunds to the Trustee and the debtor cannot exempt the refunds. The debtor cannot avoid his obligation to pay his tax refunds into the plan by proposing an amended Schedule C.

Moreover, the debtor filed this case on October 2, 2009. The debtor may exempt only an interest in property in which he had an interest immediately before the commencement of the case. 11 U.S.C. § 522(b)(3)(B). Thus, the debtor may not exempt *future* tax refunds that did not exist on the petition date.

Furthermore, the Trustee asserts the following additional objections to debtor's exemptions:

OBJECTION TO EXEMPTIONS - 1

Chapter 13 Trustee  
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1. To the extent that debtor is attempting to claim an exemption in excess of the value permitted by federal or state law, the Trustee objects to the assertion of such exemptions.

2. To the extent that the debtor is attempting to claim an exemption for property which is not permitted under federal or state law, or for property that has been concealed by the debtor, the Trustee objects to the assertion of such exemptions.

3. To the extent that the actual value of an asset exceeds the valuation of the asset by the debtor, the Trustee objects to the claim of any exemption in that property.

The Trustee reserves the right to assert any other basis for his objection or to otherwise supplement or amend this objection at a later date. A proposed order is filed with the objection.

WHEREFORE, the Trustee requests that the Court enter an order disallowing the debtor's exemptions as stated above.

Dated this 24th day of May, 2010

/s/ *Jason Wilson-Aguilar*, WSBA #33582 for

K. MICHAEL FITZGERALD  
Chapter 13 Trustee